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**TOP-HAT PLAN EXEMPTION STATEMENT**

Top-Hat Plan Exemption  
PWBA  
Room N-5644  
U. S. Department of Labor  
200 Constitution Ave., NW  
Washington, D.C. 20210

Employer Name: Gulf Coast Teaching Family Services, Inc.

Address: 401 Whitney Avenue, Suite 300, Gretna, Louisiana 70056

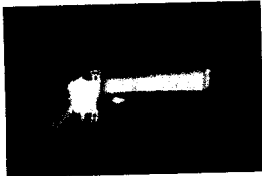
Employer EIN: 72-0992051

Name of Plan: Gulf Coast Teaching Family Services, Inc. Eligible 457 Plan and Trust Agreement

The Plan is maintained for a select group of management or highly compensated Employees.

Number of Plans: One

Number of Employees in Plan(s): Three

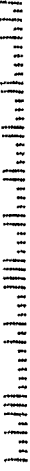


**BERNARD & FRANKS**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

4141 VETERANS BLVD., SUITE 313  
METAIRIE, LA 70002



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